

Regular Session, 2011

ACT No. 296

HOUSE BILL NO. 606

BY REPRESENTATIVE ROBIDEAUX

1 AN ACT

2 To enact R.S. 47:305.64(A)(2)(b)(iii), relative to sales and use taxes; to authorize certain
3 qualifying radiation therapy treatment centers to qualify for the sales and use tax
4 exemption; to provide relative to certain definitions; to provide for an effective date;
5 and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:305.64(A)(2)(b)(iii) is hereby enacted to read as follows:

8 §305.64. Exemption; qualifying radiation therapy treatment centers

9 A.

10 * * *

11 (2)

12 * * *

13 (b) "Qualifying radiation therapy center" shall mean all of the following:

14 * * *

15 (iii) A radiation therapy facility which, no later than August 1, 2011,
16 employs six or more medical physicists to provide radiation therapy treatment
17 services.

18 * * *

1 Section 2. This Act shall become effective on August 1, 2011; if vetoed by the
2 governor and subsequently approved by the legislature, this Act shall become effective on
3 August 1, 2011, or on the day following such approval by the legislature, whichever is later.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____